

[^{F1}ANNEX I

Indicative list of categories of entities and legal arrangements which are considered to be not subject to effective taxation, for the purposes of Article 2(3)

Textual Amendments

F1 Inserted by [Council Directive 2014/48/EU of 24 March 2014 amending Directive 2003/48/EC on taxation of savings income in the form of interest payments.](#)

1. Entities and legal arrangements whose place of establishment or place of effective management is in a country or jurisdiction outside the territorial scope of this Directive as defined in Article 7 and which is different from those listed in Article 17(2):

Countries and jurisdictions	Categories of entities and legal arrangements
Antigua and Barbuda	International business company
Anjouan (Comores)	Trust, governed by local or foreign law International business company
The Bahamas	Trust, governed by local or foreign law Foundation International business company
Bahrain	Financial trust, governed by local or foreign law
Barbados	Trust, governed by local or foreign law International business company International Society with Restricted Liability
Belize	Trust, governed by local or foreign law International business company
Bermuda	Trust, governed by local or foreign law Exempt company
Brunei	Trust, governed by local or foreign law International business company International trust International Limited Partnership
Cook Islands	Trust, governed by local or foreign law International trust International company International partnership
Costa Rica	Trust, governed by local or foreign law Company
Djibouti	Exempt company Trust, governed by foreign law
Dominica	Trust, governed by local or foreign law International business company

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Fiji	Trust, governed by local or foreign law
French Polynesia	<i>Société</i> (Company) <i>Société de personnes</i> (Partnership) <i>Société en participation</i> (Joint venture) Trust, governed by foreign law
Grenada	International business company Trust, governed by local or foreign law
Guam	Company Sole proprietorship Partnership Trust, governed by foreign law
Guatemala	Trust, governed by local or foreign law <i>Fundación</i> (Foundation)
Hong Kong	Trust, governed by local or foreign law Private Limited Company
Kiribati	Trust, governed by local or foreign law
Labuan (Malaysia)	Offshore company Malaysian offshore bank, Offshore limited partnership Offshore trust
Lebanon	Companies benefiting from the Offshore company regime Trust, governed by foreign law
Liberia	Non-resident company Trust, governed by local or foreign law
Macao	Trust, governed by local or foreign law <i>Fundação</i> (Foundation)
Maldives	Company Partnership Trust, governed by foreign law
Northern Marianas Islands	Foreign sales corporation Offshore banking corporation Trust, governed by foreign law
Marshall Islands	Trust, governed by local or foreign law International business company
Mauritius	Trust, governed by local or foreign law Global business company categories 1 and 2
Micronesia	Company Partnership Trust, governed by foreign law
Nauru	Trust/nominee company Company Partnership Sole proprietorship

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	Foreign will Foreign estate Other form of business negotiated with the Government
New Caledonia	<i>Société</i> (Company) <i>Société civile</i> (Civil company) <i>Société de personnes</i> (Partnership) Joint venture Estate of deceased person Trust, governed by foreign law
New Zealand	Trust, governed by foreign law
Niue	Trust, governed by local or foreign law International business company
Panama	<i>Fideicomiso</i> (Trust, governed by local law) and trust governed by foreign law <i>Fundación de interés privado</i> (Foundation) International business company
Palau	Company Partnership Sole proprietorship Representative office Credit union (financial cooperative) Cooperative Trust, governed by foreign law
Philippines	Trust, governed by local or foreign law
Puerto Rico	Estate Trust, governed by local or foreign law International banking entity
Saint Kitts and Nevis	Trust, governed by local or foreign law Foundation Exempt company Exempt Limited Partnership
Saint Lucia	Trust, governed by local or foreign law International business company
Saint Vincent and the Grenadine	Trust, governed by local or foreign law International business company
Sao Tomé e Príncipe	International business company Trust, governed by foreign law
Samoa	Trust, governed by local or foreign law International trust International company Offshore bank Offshore insurance company International partnership Limited partnership
Seychelles	Trust, governed by local or foreign law

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	International business company
Singapore	Trust, governed by local or foreign law
Solomon Islands	Company Partnership Trust, governed by local or foreign law
South Africa	Trust, governed by local or foreign law
Tonga	Trust, governed by local or foreign law
Tuvalu	Trust, governed by local or foreign law Provident fund
United Arab Emirates	Trust, governed by local or foreign law Offshore company
State of Delaware (USA)	Limited Liability Company
State of Wyoming (USA)	Limited Liability Company
US Virgin Islands	Trust, governed by local or foreign law Exempt company
Uruguay	Trust, governed by local or foreign law <i>Sociedad Anónima Financiera de Inversión</i>
Vanuatu	Trust, governed by local or foreign law Exempt company International company

2. Entities and legal arrangements whose place of establishment or place of effective management is in a country or jurisdiction listed in Article 17(2), to which Article 2(3) applies pending the adoption by the country or jurisdiction concerned of provisions equivalent to those of Article 4(2):

Countries and jurisdictions	Categories of entities and legal arrangements
Andorra	Trust, governed by foreign law
Anguilla	Trust, governed by local or foreign law International business company
Aruba	Trust, governed by local or foreign law <i>Stichting Particulier Fonds</i>
British Virgin Islands	Trust, governed by local or foreign law Company
Cayman Islands	Trust, governed by local or foreign law Exempt company
Guernsey	Trust, governed by local or foreign law Company Foundation
Isle of Man	Trust, governed by local or foreign law Company

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Jersey	Trust, governed by local or foreign law Company Foundation
Liechtenstein	<i>Anstalt</i> (Trust, governed by local law) and trust governed by foreign law <i>Stiftung</i> (Foundation)
Monaco	Trust, governed by foreign law <i>Fondation</i> (Foundation)
Montserrat	Trust, governed by local or foreign law International business company
Netherlands Antilles	Trust, governed by local or foreign law <i>Stichting Particulier Fonds</i>
San Marino	Trust, governed by local or foreign law <i>Fondazione</i> (Foundation)
Switzerland	Trust, governed by foreign law Foundation
Turks and Caicos	Exempted company Limited partnership Trust, governed by local or foreign law]

[^{F1}ANNEX II

Indicative list of categories of entities and legal arrangements which are considered to be not subject to effective taxation, for the purposes of Article 4(2)

Countries	Categories of entities and legal arrangements	Comments
All EU Member States	European Economic Interest Grouping (EEIG)	
Belgium	— <i>Société de droit commun/maatschap</i> (Civil law or commercial company without any legal status) — <i>Société momentanée/tijdelijke handelsvennootschap</i> (Company without any legal status whose purpose is to deal with one or several	Included only if the upstream economic operator making the interest payment to it, or securing the payment for it, has not established the identity and residence of all its beneficial owners, otherwise it falls within point (d) of Article 4(2). These ‘companies’ (the name of which is given in French and Dutch) do not have legal status, and from the point of view of taxation,

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	—	specific commercial operations) <i>Société interne/stille handelsvennootschap</i> (Company without any legal status through which one or more persons have an interest in operations that one or more other persons manage on their behalf)	a look-through approach is applicable.
	—	‘Trust’ or other similar legal arrangement, governed by foreign law	
Bulgaria	—	Дружество със специална инвестиционна цел (Special-purpose investment company)	Entity exempt from corporate income tax
	—	<i>Инвестиционно дружество</i> (Investment company, not covered by Article 6)	
	—	‘Trust’ or other similar legal arrangement, governed by foreign law	Unless the trustee can prove that the trust is actually subject to Bulgarian income taxation
Czech Republic	—	<i>Veřejná obchodní společnost (veř. obch. spol. or v.o.s.)</i> (Partnership)	
	—	<i>Sdružení</i> (Association)	
	—	Komanditní společnost	
	—	‘Trust’ or other similar legal arrangement,	

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		governed by foreign law	
Denmark	—	<i>Interessentskab</i> (General partnership)	
	—	<i>Kommanditselskab</i> (Limited partnership)	
	—	<i>Kommanditaktieselskab/ Partnerselskab</i>	
	—	<i>Partrederi</i>	
	—	'Trust' or other similar legal arrangement, governed by foreign law	
Germany	—	<i>Gesellschaft bürgerlichen Rechts</i> (Civil law company)	
	—	<i>Kommanditgesellschaft</i> — <i>KG, offene Handelsgesellschaft</i> — <i>OHG</i> (Commercial partnership)	
	—	'Trust' or other similar legal arrangement, governed by foreign law	
Estonia	—	<i>Seltsing</i> (Partnership)	
	—	'Trust' or other similar legal arrangement, governed by foreign law	
Ireland	—	Partnership and investment club	Irish resident trustee is generally taxable on income arising to the trust. However, where the beneficiary or trustee is a non-Irish resident, only Irish source income arising in such cases is taxable.
Greece	—	<i>Ομόρρυθμος εταιρεία (OE)</i>	Partnerships are subject to corporate income tax. However, up to 50 % of

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	—	(General partnership) <i>Ετερόρρυθμος εταιρεία (ΕΕ)</i> (Limited partnership)	the profits of partnerships is taxed in the hands of the individual partners at their personal tax rate.
	—	‘Trust’ or other similar legal arrangement, governed by foreign law	
Spain	—	Entities subject to the system for taxing attribution of profits: — <i>Sociedad civil con o sin personalidad jurídica</i> (Civil law partnership with or without legal personality), — <i>Herencias yacentes</i> (Estate of a deceased person), — <i>Comunidad de bienes</i> (Joint ownership).	
	—	Other entities without legal personality that constitute a separate economic unit or a separate group of assets (Article 35(4) of the <i>Ley General Tributaria</i>).	
	—	‘Trust’ or other similar legal arrangement, governed by foreign law	

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France	<ul style="list-style-type: none"> — <i>Société en participation</i> (Joint venture company) — <i>Société ou association de fait</i> (De facto company) — <i>Indivision</i> (Joint ownership) — <i>Fiducie</i> — ‘Trust’ or other similar legal arrangement, governed by foreign law 	
Italy	<ul style="list-style-type: none"> — All Civil law partnerships and assimilated entities 	The category of Civil law partnerships includes: ‘ <i>società in accomandita semplice</i> ’, ‘ <i>società semplici</i> ’, <i>associazioni</i> (associations) among artists or professional persons for the practice of their art or profession, without legal personality ‘ <i>società in nome collettivo</i> ’, ‘ <i>società di fatto</i> ’ (irregular or ‘de facto’ partnerships) and ‘ <i>società di armamento</i> ’
	<ul style="list-style-type: none"> — Companies with a limited number of shareholders opting for fiscal transparency 	The ‘tax transparency’ regime may be adopted by limited liability companies or cooperative societies whose members are individuals (Article 116 of TUIR).
	<ul style="list-style-type: none"> — ‘Trust’ or other similar legal arrangement, governed by foreign law 	Unless the trustee can provide documentation proving that the trust is fiscally resident and subject to effective corporate taxation in Italy.
Cyprus	<ul style="list-style-type: none"> — <i>Συνεταιρισμός</i> (Partnership) — <i>Σύνδεσμος</i> or <i>σωματείο</i> (Association) 	
	<ul style="list-style-type: none"> — <i>Συνεργατικές</i> (Cooperative) 	Only transactions with members.

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	—	‘Trust’ or other similar legal arrangement, governed by local or foreign law	Trusts created under Cypriot jurisdiction are considered transparent entities under national law.
Latvia	— — — — —	<i>Pilnsabiedrība</i> (General partnership) <i>Komandītsabiedrība</i> (Limited partnership) <i>Biedrība un nodibinājums</i> (Association and foundation) <i>Lauksaimniecības kooperatīvs</i> (Agriculture cooperative) ‘Trust’ or other similar legal arrangement, governed by foreign law	
Lithuania	—	‘Trust’ or other similar legal arrangement, governed by foreign law	
Luxembourg	—	‘Trust’ or other similar legal arrangement, governed by foreign law	
Hungary	—	‘Trust’ or other similar legal arrangement, governed by foreign law	Hungary recognises trusts as ‘entities’ under national rules
Malta	—	<i>Socjetà In Akkomandita</i> (Partnership ‘ <i>en commandite</i> ’), the capital of which	Partnerships ‘ <i>en commandite</i> ’ the capital of which is divided into shares are subject to general CIT.

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	<ul style="list-style-type: none"> — is not divided into shares — Arrangement in participation (Association ‘<i>en participation</i>’) — <i>Socjeta Kooperattiva</i> (Cooperative society) 	
The Netherlands	<ul style="list-style-type: none"> — <i>Vennootschap onder firma</i> (General partnership) — <i>Commanditaire vennootschap</i> (Closed limited partnership) 	General partnerships, closed partnerships and EEIGs are transparent for tax purposes.
	<ul style="list-style-type: none"> — <i>Vereniging</i> (Association) — <i>Stichting</i> (Foundation) 	<i>Verenigingen</i> (Associations) and <i>stichtingen</i> (foundations) are tax exempt unless they carry on a trade or business.
	<ul style="list-style-type: none"> — ‘Trust’ or other similar legal arrangement, governed by foreign law 	
Austria	<ul style="list-style-type: none"> — <i>Offene Gesellschaft (OG)</i> (general partnership) — <i>Offene Handelsgesellschaft (OHG)</i> (commercial partnership) — <i>Kommanditgesellschaft (KG)</i> (limited partnership) — <i>Gesellschaft nach bürgerlichem Recht</i> (civil law partnership) — ‘Trust’ or other similar legal arrangement, governed by foreign law 	

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Poland	<ul style="list-style-type: none"> — <i>Spółka jawna (Sp. j.)</i> (General partnership) — <i>Spółka komandytowa (Sp. k.)</i> (Limited partnership) — <i>Spółka komandytowo-akcyjna (S.K.A.)</i> (Limited joint-stock partnership) — <i>Spółka partnerska (Sp. p.)</i> (Professional partnership) — <i>Spółka cywilna (s.c.)</i> (civil law company) — 'Trust' or other similar legal arrangement, governed by foreign law 	
Portugal	<ul style="list-style-type: none"> — Civil law partnerships not incorporated in a commercial form — Incorporated firms engaged in listed professional activities in which all partners are individuals qualified in the same profession — Companies merely holding assets which are either controlled by a family group or fully owned by no more than five persons; 	<p>Article 33 of EBF, applicable to companies licensed until 31 December 2000, provides for an exemption from</p>
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		for exemption from IRC (Article 33 of the EBF)	corporate income tax until 31 December 2011.
	—	Unincorporated associations	
	—	‘Trust’ or other similar legal arrangement, governed by foreign law	The only trusts admitted under Portuguese law are those set up under foreign law by legal persons in the International Business Centre of Madeira.
Romania	—	<i>Association</i> (partnership)	
	—	<i>Cooperative</i> (Cooperative)	
	—	‘Trust’ or other similar legal arrangement, governed by foreign law	
Slovenia	—	‘Trust’ or other similar legal arrangement, governed by foreign law	
Slovak Republic	—	<i>Verejná obchodná spoločnosť</i> (General partnership)	
	—	<i>Komanditná spoločnosť</i> (Limited partnership)	
	—	<i>Združenie</i> (Association)	
	—	‘Trust’ or other similar legal arrangement, governed by foreign law	
Finland	—	<i>avoin yhtiö/öppet bolag</i> (Partnership)	
	—	<i>kommandiittiyhtiö/kommanditbolag</i> (Limited partnership)	
	—	‘Trust’ or other similar legal arrangement,	

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		governed by foreign law	
Sweden	—	<i>handelsbolag</i> (General partnership)	
	—	<i>kommanditbolag</i> (Limited partnership)	
	—	<i>enkelt bolag</i> (Simple partnership)	
	—	'Trust' or other similar legal arrangement, governed by foreign law	
United Kingdom	—	General partnership	General partnerships, limited partnerships; limited liability partnerships are transparent for tax purposes.
	—	Limited partnership	
	—	Limited liability partnership	
	—	Investment club (where members are entitled to a specific share of assets)	
Gibraltar ^a	—	'Trust' or other similar legal arrangement, governed by local or foreign law	Trust income is exempt from tax under the Income Tax Rules 1992 if: (a) the trust is created by or on behalf of a non-resident person; and (b) the income, — is accrued or derived outside Gibraltar, or — is received by a trust and if it had been received directly by the beneficiary, it would not be liable

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		to tax under the Income Tax Ordinance. This does not apply if the trust is created before 1 July 1983 and the terms of the trust expressly exclude residents of Gibraltar as beneficiaries.
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[^{F2}ANNEX III]

LIST OF RELATED ENTITIES REFERRED TO IN ARTICLE 15

Textual Amendments

F2 Substituted by [Council Directive 2014/48/EU of 24 March 2014 amending Directive 2003/48/EC on taxation of savings income in the form of interest payments.](#)

For the purposes of Article 15, the following entities will be considered to be a ‘related entity acting as a public authority or whose role is recognised by an international treaty’:

— entities within the European Union:

Belgium	Vlaams Gewest (Flemish Region) Région wallonne (Walloon Region) Région bruxelloise/Brussels Gewest (Brussels Region) Communauté française (French Community) Vlaamse Gemeenschap (Flemish Community) Deutschsprachige Gemeinschaft (German-speaking Community)
[^{F3} Bulgaria	Общините (municipalities) Социалноосигурителни фондове (Social Security Funds)]
Spain	Xunta de Galicia (Regional Executive of Galicia) Junta de Andalucía (Regional Executive of Andalusia) Junta de Extremadura (Regional Executive of Extremadura) Junta de Castilla-La Mancha (Regional Executive of Castilla-La Mancha)

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	<p>Junta de Castilla-León (Regional Executive of Castilla-León)</p> <p>Gobierno Foral de Navarra (Regional Government of Navarra)</p> <p>Govern de les Illes Balears (Government of the Balearic Islands)</p> <p>Generalitat de Catalunya (Autonomous Government of Catalonia)</p> <p>Generalitat de Valencia (Autonomous Government of Valencia)</p> <p>Diputación General de Aragón (Regional Council of Aragón)</p> <p>Gobierno de las Islas Canarias (Government of the Canary Islands)</p> <p>Gobierno de Murcia (Government of Murcia)</p> <p>Gobierno de Madrid (Government of Madrid)</p> <p>Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Government of the Autonomous Community of the Basque Country)</p> <p>Diputación Foral de Guipúzcoa (Regional Council of Guipúzcoa)</p> <p>Diputación Foral de Vizcaya/Bizkaia (Regional Council of Vizcaya)</p> <p>Diputación Foral de Alava (Regional Council of Alava)</p> <p>Ayuntamiento de Madrid (City Council of Madrid)</p> <p>Ayuntamiento de Barcelona (City Council of Barcelona)</p> <p>Cabildo Insular de Gran Canaria (Island Council of Gran Canaria)</p> <p>Cabildo Insular de Tenerife (Island Council of Tenerife)</p> <p>Instituto de Crédito Oficial (Public Credit Institution)</p> <p>Instituto Catalán de Finanzas (Finance Institution of Catalonia)</p> <p>Instituto Valenciano de Finanzas (Finance Institution of Valencia)</p>
Greece	<p>Οργανισμός Τηλεπικοινωνιών Ελλάδος (National Telecommunications Organisation)</p> <p>Οργανισμός Σιδηροδρόμων Ελλάδος (National Railways Organisation)</p> <p>Δημόσια Επιχείρηση Ηλεκτρισμού (Public Electricity Company)</p>
France	<p>La Caisse d'amortissement de la dette sociale (CADES) (Social Debt Redemption Fund)</p>

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	<p>L'Agence française de développement (AFD) (French Development Agency) Réseau Ferré de France (RFF) (French Rail Network) Caisse Nationale des Autoroutes (CNA) (National Motorways Fund) Assistance publique Hôpitaux de Paris (APHP) (Paris Hospitals Public Assistance) Charbonnages de France (CDF) (French Coal Board) Entreprise minière et chimique (EMC) (Mining and Chemicals Company)</p>
Italy	<p>Regions Provinces Municipalities Cassa Depositi e Prestiti (Deposits and Loans Fund)</p>
[^{F4} Latvia	Pašvaldības (local governments)
Poland	<p>gminy (communes) powiaty (districts) województwa (provinces) związki gmin (associations of communes) powiatów (association of districts) województw (association of provinces) miasto stołeczne Warszawa (capital city of Warsaw) Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agency for Restructuring and Modernisation of Agriculture) Agencja Nieruchomości Rolnych (Agricultural Property Agency)]</p>
Portugal	<p>Região Autónoma da Madeira (Autonomous Region of Madeira) Região Autónoma dos Açores (Autonomous Region of Azores) Municipalities</p>
[^{F3} Romania	autoritățile administrației publice locale (local public administration authorities)]
[^{F4} Slovakia	<p>mestá a obce (municipalities) Železnice Slovenskej republiky (Slovak Railway Company) Štátny fond cestného hospodárstva (State Road Management Fund) Slovenské elektrárne (Slovak Power Plants) Vodohospodárska výstavba (Water Economy Building Company)]</p>

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— international entities:

European Bank for Reconstruction and Development
 European Investment Bank
 Asian Development Bank
 African Development Bank
 World Bank/IBRD/IMF
 International Finance Corporation
 Inter-American Development Bank
 Council of Europe Soc. Dev. Fund
 Euratom
 European Community
 Corporación Andina de Fomento (CAF) (Andean Development Corporation)
 Eurofima
 European Coal & Steel Community
 Nordic Investment Bank
 Caribbean Development Bank

The provisions of Article 15 are without prejudice to any international obligations that Member States may have entered into with respect to the abovementioned international entities.

— entities in third countries:

Those entities that meet the following criteria:

1. the entity is clearly considered to be a public entity according to the national criteria;
2. such public entity is a non-market producer which administers and finances a group of activities, principally providing non-market goods and services, intended for the benefit of the community and which are effectively controlled by general government;
3. such public entity is a large and regular issuer of debt;
4. the State concerned is able to guarantee that such public entity will not exercise early redemption in the event of gross-up clauses.

Textual Amendments

- F3** Inserted by [Council Directive 2006/98/EC of 20 November 2006 adapting certain Directives in the field of taxation, by reason of the accession of Bulgaria and Romania.](#)
- F4** Inserted by [Council Directive 2004/66/EC of 26 April 2004 adapting Directives 1999/45/EC, 2002/83/EC, 2003/37/EC and 2003/59/EC of the European Parliament and of the Council and Council Directives 77/388/EEC, 91/414/EEC, 96/26/EC, 2003/48/EC and 2003/49/EC, in the fields of free movement of goods, freedom to provide services, agriculture, transport policy and taxation, by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia.](#)

[^{F1}ANNEX IV

LIST OF ITEMS FOR STATISTICAL PURPOSES TO BE PROVIDED ANNUALLY BY MEMBER STATES TO THE COMMISSION

1. **Economic items**

1.1. Withholding tax:

For Austria and Luxembourg (as long as they apply the transitional provisions set out in Chapter III), the total annual amount of tax revenue shared from the withholding tax, split by Member State of residence of the beneficial owners.

For Austria and Luxembourg (as long as they apply the transitional provisions set out in Chapter III), the total annual amount of tax revenue shared with the other Member States from the withholding tax levied under Article 11(5).

Data on the total amounts collected from the withholding tax, split by Member State of residence of the beneficial owners, should also be sent to the national institution in charge of compiling balance of payments statistics.

1.2. Amount of interest payments/sales proceeds:

For the Member States exchanging information or having opted for the voluntary disclosure provision under Article 13, the amount of interest payments within their territory which is subject to exchange of information under Article 9, split by Member State or Dependant and Associated Territory of residence of the beneficial owners.

For the Member States exchanging information or having opted for the voluntary disclosure provision under Article 13, the amount of sales proceeds within their territory which is subject to exchange of information under Article 9, split by Member State or Dependant and Associated Territory of residence of the beneficial owners.

For Member States exchanging information or having opted for the voluntary disclosure mechanism, the amount of interest payments subject to exchange of information, split by type of interest payments according to the categories set out in Article 8(2).

The data related to the total amounts of interest payments and sales proceeds, split by Member State of residence of the beneficial owners, should be communicated also to the national institution in charge of the compilation of Balance of Payments statistics.

1.3. Beneficial owner:

For all Member States, the number of beneficial owners resident in other Member States and Dependent and Associated Territories, split by Member State or Dependant and Associated Territory of residence.

1.4. Paying agents:

For all Member States, the number of paying agents (per sending Member State) involved in exchange of information or withholding tax for the purposes of this Directive.

1.5. Paying agents upon receipt:

For all Member States, the number of paying agents upon receipt having received interest payments within the meaning of Article 6(4). This concerns both sending Member States, in which interest payments have been made to paying agents upon receipt whose effective place of

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management is in other Member States, and receiving Member States, who have such entities or legal arrangements on their territory.

2. **Technical items**

2.1. Records:

For the Member States exchanging information or having opted for the voluntary disclosure provision of Article 13, the number of records sent and received. One record means one payment for one beneficial owner.

2.2. Processed/corrected records:

Number and percentage of syntactically invalid records that can be processed;
Number and percentage of syntactically invalid records that cannot be processed;
Number and percentage of non-processed records;
Number and percentage of records corrected upon request;
Number and percentage of records corrected spontaneously;
Number and percentage of records processed successfully.

3. **Optional items:**

3.1. For the Member States, the amount of interest payments to entities or legal arrangements which is made subject to exchange of information under Article 4(2), split by Member State of the entity's place of effective management.

3.2. For the Member States, the amount of sales proceeds to entities or legal arrangements which is made subject to exchange of information under Article 4(2), split by Member State of establishment of the entity.

3.3. The respective shares of total annual tax collected from resident taxpayers on interest payments made to them by domestic paying agents and by foreign paying agents.]